

PMR Public Report

Operation Number	BR-L1550	Chief of Operations Validation Date	04/07/22						
Year- PMR Cycle	Second period Jan-Dec 2021	Division Chief Validation Date	04/19/22						
Last Update	03/23/22	Country Representative Validation Date	04/19/22						
PMR Validation Stage	Validated by Representative								
Basic Data									
Operation Profile									
Operation Name	Fiscal Management Modernization Project for the State of Sergipe – PROFISCO II/SE	Loan Number	5411/OC-BR						
Executing Agency	SECRETARIA DE ESTADO DE FAZENDA - GABINETE DO SECRETARIO DE FAZENDA	Sector/Subsector	REFORM / MODERNIZATION OF THE STATE-FISCAL POLICY FOR SUSTAINABILITY AND GROWTH						
Team Leader	BAKAJ, PATRICIA GOES	Overall Stage	Approved/Pending prior Legislative Approval						
Operation Type	Loan Operation	Country	Brazil						
Lending Instrument	Investment Loan	Convergence related Operation(s)							
Borrower	ESTADO DO SERGIPE								
Environmental and Social Safeguards									
Impacts Category	C	Was/Were the objective(s) of this operation reformulated?	NO						
Safeguard Performance Rating		Date of approval							
Safeguard Performance Rating - Rationale									
Financial Data									
	Total Cost and Source					Available Funds (US\$)			
Operations	Original IDB	Current IDB	Local Counterpart	Co-Financing / Country	Total Original Cost	Current IDB	Disb. Amount to Date	% Disbursed	Undisbursed Amount
BR-L1550	27,900,000	27,900,000	2,790,000	0	30,690,000	27,900,000	-	0.00%	27,900,000
Aggregated	27,900,000	27,900,000	2,790,000	0	30,690,000	27,900,000	-	0.00%	27,900,000
Expense Categories by Loan Contract (cumulative values)									

No Data Available

Please note that inactive indicators and outputs are not displayed; totals in the actual cost table may not match the sum of the cost of the outputs displayed, due to the cost of inactive outputs.

RESULTS MATRIX

General Development Objectives

General Development Objectives Nbr. 1: Objetivo general: contribuir a la sostenibilidad fiscal del Estado de Sergipe.

Observation: Se van a poder verificar las metas asociadas al objetivo general (impactos) para el PCR.

Indicator		Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 0	
1.0	Resultado Primario / PIB/SE	%	1.04	2020	2026	P	1.27
						A	-
Details							

Means of Verification: Balanço Geral do Estado

Observations: Fórmula de cálculo: Valor del resultado primario como porcentaje del PIB

The General Development Objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO): No

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator					
Indicator				Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 0	
1.1	Recaudación Tributaria / PIB/SE			%	6.04	2020	2026	P	6.53
								A	-
Details									

Means of Verification: Balanço Geral do Estado

Observations: Fórmula de cálculo: Valor de la recaudación tributaria / PIB del año correspondiente.

The General Development Objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO): No

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator					
Indicator				Unit of Measure	Baseline	Baseline Year	Expected Year of Achievement	EOP 0	
1.2	Deuda Consolidada Neta / PIB/SE			%	6.99	2020	2026	P	6.01
								A	-
Details									

Means of Verification: Balanço Geral do Estado

Observations: Fórmula de cálculo: Valor de la Deuda Corriente /PIB del año correspondiente

The General Development Objective indicator target is expected to be observed by the operation's "Fully Justified" date in Convergence (CO): No

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator			

RESULTS MATRIX											
Specific Development Objectives											
Specific Development Objectives Nbr. 1: 1. Modernización de la gestión hacendaria											
Observation: Informe de SEFAZ/SE											
	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 0
1.0	Cantidad de Metas cumplidas/ total de metas planificadas	%	36.74	2020	P	42.99	46.82	51.51	56.33	62.5	62.5
					A	-	-	-	-	-	-
Details											

Means of Verification: Informe Anual de la Secretaria de Estado General de Gobierno (SEGG/SE)

Observations: Fórmula de cálculo: Cantidad de Metas cumplidas / total de metas planificadas

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 2: 2. Mejora de la administración tributaria

Observation: Informe Anual de SEFAZ/SE

	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 0
2.0	Costo para recaudar/ recaudación tributaria	%	8.12	2020	P	8.37	8.01	7.7	7.41	7.13	7.13
					A	-	-	-	-	-	-
Details											

Means of Verification: Informe de la Secretaria de Hacienda SEFAZ/SE

Observations: Fórmula de cálculo: Presupuesto de funcionamiento de la SEFAZ/SE/ recaudación tributaria total

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

Specific Development Objectives Nbr. 3: 3. Mejora de la gestión del gasto público

Observation: Balance General del Estado/SE

	Indicator	Unit of Measure	Baseline	Baseline Year		2022	2023	2024	2025	2026	EOP 0
3.0	Presupuesto ejecutado / presupuesto planeado	%	4.88	2020	P	6.75	6.25	5.75	5.25	4.75	4.75
					A	-	-	-	-	-	-
Details											

Means of Verification: Balance General del Estado SE

Observations: Fórmula de cálculo: 1 – (presupuesto ejecutado / presupuesto planificado)

Evaluation Methodology: -

Pro-Gender	No	Pro-Ethnicity	No	CRF indicator	

RESULTS MATRIX

OUTPUTS: ANNUAL PHYSICAL AND FINANCIAL PROGRESS

Component Nbr. 1 Componente 1: Gestión hacendaria y transparencia fiscal

				PHYSICAL PROGRESS	FINANCIAL PROGRESS
	Output	Unit of Measure		EOP 0	EOP 0
1.01	1.1 Modelo de gobernanza pública implementado	Modelo	P	1	3,749,500
			P (a)	1	3,749,500
			A	-	-
1.02	1.2 Modelo de gestión de personas implementado	Modelo	P	1	2,706,000
			P (a)	1	2,706,000
			A	-	-
1.03	1.3 Modelo de gestión de TI implementado	Modelo	P	1	7,155,500
			P (a)	1	7,155,500
			A	-	-
1.04	1.4 Modelo de compras implementado	Modelo	P	1	715,500
			P (a)	1	715,500
			A	-	-
1.05	1.5 Sistemas de transparencia y ciudadanía fiscal implementados	Instrumento	P	2	1,729,500
			P (a)	2	1,729,500
			A	-	-

Component Nbr. 2 Componente 2: Administración tributaria y contencioso fiscal

				PHYSICAL PROGRESS	FINANCIAL PROGRESS
	Output	Unit of Measure		EOP 0	EOP 0
2.01	2.1 Modelo de gestión de política tributaria implementado	Modelo	P	1	833,000
			P (a)	1	833,000
			A	-	-
2.02	2.2 Modelo de gestión de la información económico-fiscal	Modelo	P	1	560,000
			P (a)	1	560,000
			A	-	-
2.03	2.3 Modelo de fiscalización e inteligencia fiscal implementado	Modelo	P	1	6,943,000
			P (a)	-	6,943,000
			A	-	-
2.04	2.4 Modelo de gestión del contencioso fiscal implementado	Modelo	P	1	804,500
			P (a)	1	804,500
			A	-	-
2.05	2.5 Modelo de servicios al contribuyente implementado	Modelo	P	1	708,000
			P (a)	1	708,000
			A	-	-
2.06	2.6 Modelo de cobranza implementado	Modelo	P	1	288,000
			P (a)	1	288,000
			A	-	-

Component Nbr. 3 Componente 3: Gestión financiera y gasto público

				PHYSICAL PROGRESS	FINANCIAL PROGRESS
	Output	Unit of Measure		EOP 0	EOP 0
3.01	3.1 Modelo de planificación y ejecución del presupuesto implementado	Modelo	P	1	418,000
			P (a)	1	418,000
			A	-	-
3.02	3.2 Modelo de programación y ejecución financiera implementado	Modelo	P	1	338,000
			P (a)	1	338,000
			A	-	-
3.03	3.3 Sistema de gestión de sentencias judiciales de pago implementado	Sistema	P	1	370,000
			P (a)	1	370,000
			A	-	-
3.04	3.4 Modelo de gestión contable implementado	Modelo	P	1	1,118,000
			P (a)	1	1,118,000
			A	-	-
3.05	3.5 Modelo de gestión de la deuda pública implementada	Modelo	P	1	308,000
			P (a)	1	308,000
			A	-	-
3.06	3.6 Modelo de gestión de costos públicos implementado	Modelo	P	1	1,479,000
			P (a)	1	1,479,000
			A	-	-

Other Cost			
	Monitoramento e Avaliação	P	341,500
		P (a)	341,500
		A	0
	Auditoria	P	125,000
		P (a)	125,000
		A	0
Total Cost			
	Total Cost	P	30,690,000
		P (a)	30,690,000
		A	0

No information available for this section

RISKS AND PLANNED RESPONSES

Risk ID	Risk Status		Risk Taxonomy
1	Active		Economic and Financial Environment
	Response Actions		
	1.1	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
2	Active		Economic and Financial Environment
	Response Actions		
	2.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
3	Active		Internal Processes
	Response Actions		
	3.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy		
4	Active		Political Environment		
	Response Actions				
	4.0	Management Strategy		Status	
		-			

Risk ID	Risk Status		Risk Taxonomy
5	Active		Institutional Environment
	Response Actions		
	5.0	Management Strategy	Status
		-	

Risk ID	Risk Status		Risk Taxonomy
6	Active		Institutional Environment
	Response Actions		
	6.0	Management Strategy	Status
		-	

IMPLEMENTATION STATUS AND LEARNING

Lesson Learned - Categories